

IDAHO BEER AND WINE TAX PERMIT APPLICATION

IDAHO STATE TAX COMMISSION
800 PARK BOULEVARD, PLAZA IV
PO BOX 36
BOISE, IDAHO 83722

(208) 334-7660 in the Boise area or
(800) 972-7660 toll free

For State Use Only

Instructions are on page 2.

1. Type of business

___ Sole Proprietor ___ Partnership ___ Corporation ___ S Corporation ___ Limited Liability Company

2. Business activity (*Check all that apply*)

___ Winery ___ Brewery ___ Wine Distributor ___ Beer Distributor ___ Wine Importer ___ Beer Importer ___ Wine Direct Shipper

3. Purpose of application

___ New business ___ New location ___ Change in "doing business as" name ___ Change in partners or shareholders ___%

4. Federal EIN

5. Legal business name

6. Social Security number

7. Doing business as (DBA) name

8. Mailing address

Street address or PO Box

City

State

Zip Code

9. Business locations

Street address

City

State

Zip Code

10. Mailing address
for report forms

Mailing address

City

State

Zip Code

11. Contact person

12. Telephone number

13. E-mail address

14. Date you began or will begin selling/shipping beer or wine in/into Idaho

15. Idaho Alcohol Beverage Control permit number

16. Tax year end

17. Idaho ABC winery license number (If you're an out-of-state direct shipper, attach a certified copy of your state's Alcohol Beverage license)

18. Have you previously held an Idaho beer or wine permit? ☐ Yes ☐ No If yes, what year? _____

Permit number _____ Business name _____

19. List (a) owner, spouse, (b) all partners or (c) all corporate officers. Attach additional page if necessary.

Name

Address

Social Security number or EIN

YOU MUST ATTACH PROOF OF YOUR BEER AND/OR WINE BOND TO THIS APPLICATION. (See instructions.)

CERTIFICATION: I agree to comply with reporting, payment, recordkeeping, and license display requirements. I certify that I am authorized as an owner, partner, corporate officer or representative to sign this document and that the statements made are correct to the best of my knowledge.

Date

Signature

Title

Instructions for Form BWA Idaho Beer and Wine Tax Permit Application

1. Mark the item that describes the type of business entity making application.
 2. Mark all the permits for which you are applying. Mark:
 - **winery** if you make wine or strong beer (beer with an alcohol content of more than 4% by weight) at a facility in Idaho.
 - **brewery** if you make beer (4% or less alcohol content) at a facility in Idaho.
 - **wine distributor** if you purchase wine, strong beer, or premixed cocktails for sales to Idaho retailers.
 - **beer distributor** if you purchase beer for sales to Idaho retailers.
 - **wine importer** if your business is located in another state and you sell wine, strong beer, or premixed cocktails to Idaho licensed wine distributors.
 - **beer importer** if your business is located in another state and you sell beer to Idaho licensed beer distributors.
 - **wine direct shipper** if your business is a winery that will ship wine directly to Idaho residents.
 3. Mark the item or items that best describe your purpose in filing this form. If there is a change in partners or shareholders, enter the percentage of ownership change on the line.
 4. List your federal Employer Identification Number (EIN). If you're a sole proprietor without employees and don't have a federal EIN, leave this box blank.
 5. List the legal name of the business. If the business is a sole proprietorship, the legal name is the owner's name.
 6. If you're a sole proprietor and don't have an EIN, enter your Social Security number.
 7. List the name that the firm is doing business as (dba), if different than the legal business name. (Example: Legal name Sam Jones-dba Jones Distributing.)
 8. List the mailing address of the business.
 9. List the business' physical location. If you have more than four locations, list them on a separate paper and attach it to this application.
 10. If you want to have the report forms mailed to an address different than the one listed on line 8 (such as your accountant's address), list that address here.
 11. List the person to be contacted if we have questions about this account.
 12. List the telephone number of the contact person.
 13. List the e-mail address of the contact person.
 14. List the date you began or will begin selling beer or wine in Idaho or the date you began or will begin shipping beer or wine into Idaho.
 15. If you're required to have a permit with the Idaho Alcohol Beverage Control Bureau, list your permit number.
 16. If the business files income tax returns on a calendar year basis, enter December. If the business files income tax returns on a fiscal year basis, enter the month the fiscal year ends.
 17. If you're an Idaho wine direct shipper, enter your Alcohol Beverage Control winery license number. If you're an out-of-state wine direct shipper, attach a certified copy of the Alcohol Beverage license issued to you by your state.
 18. Indicate whether you've had an Idaho beer or wine permit in the past. If you have, list the permit number and the name of the business. If you don't know the old number or name, give as much information as you can.
 19. List the appropriate information:
 - a. If you marked sole proprietor on line 1, list both the proprietor's name and the proprietor's spouse's name, address, and Social Security numbers.
 - b. If you marked partnership on line 1, or you're a limited liability company that has elected to be taxed as a partnership, list each partner's name, address, and Social Security number, or federal EIN if the partner is an entity other than an individual. If there are more than three partners, attach another page.
 - c. If you marked S corporation or corporation on line 1, or you're a limited liability company that has elected to be taxed as a corporation, list each corporate officer's name, address, and Social Security number. If there are more than three officers, attach another page.
- Be sure to sign and date the application.**
- You must post a surety bond with the Idaho State Tax Commission. The amount must be equal to three times the average monthly beer or wine tax you owe. If you have a new business with no filing history, you must post a \$1,000 beer bond if applying for a beer permit and a \$1,000 wine bond for a wine permit. Instead of a surety bond, you can post a bearer bond, automatically renewable certificate of deposit, or an irrevocable letter of credit. When you file this application, you must include proof of posting a surety bond or other guarantee. We may drop the requirement after six months if the monthly tax you owe is \$100 or less, and you've filed your returns and paid your taxes on time.**